

Commonwealth of Kentucky
Finance and Administration Cabinet
Department of Revenue



Fiscal and Personnel Administration Manual

Office of Property Valuation Administrator

Submitted
Conference on Assessment Administration
October 1995

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INTRODUCTION

PVA Administrative Support Branch

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Providing services to Commonwealth 120 Property Valuation Administrators and staff

The mission of the PVA Administrative Support Branch is to provide Property Valuation Administrators (PVAs) with fiscal, personnel, payroll, training and other essential administrative support services. The Branch is located administratively in the Department of Revenue (DOR), within the Office of Property Valuation.

To accomplish its mission, the Branch will:

- o Respond timely, courteously, efficiently and effectively to all requests;
 - o Provide quality service to all PVA(s);
- o Plan and provide budget instructions, guidance, reports and communication to the PVA(s) and Department of Revenue;
 - o Coordinate and expand education and training to the PVA(s);
- o Serve as a clearinghouse for PVA questions and concerns regarding personnel, payroll, health and life, and other issues; and
 - o Provide timely and reliable distribution of payroll checks.

Contact Information

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6/1/2011

CHAPTER I

PROPERTY VALUATION ADMINISTRATOR ([KRS 132.370](#), [KRS 132.590](#) and [Executive Ethics Branch-PVAs' Related Advisory Opinions](#))

A. General

A Property Valuation Administrator (PVA) is elected in each county of the state. The elections of all PVAs are conducted in the same year in which county elections are held, with the term beginning on the first Monday in December after the election and continuing for four years.

An individual who seeks the office of PVA through election or appointment must first meet the following minimum qualifications. The candidate must be:

- At least twenty-four (24) years of age at the time of election;
- A citizen of Kentucky;
- A resident of Kentucky for two years; and
- A resident of the county for at least one year, preceding the election

Once the minimum qualifications are met, the individual must hold a certificate issued by the Finance and Administration Cabinet's Office of Property Valuation located at 501 High Street; Fourth (4th) Floor; Station 12, Frankfort, Kentucky. This certificate indicates that the individual has been certified and is qualified for the office. The certificate expires one year from the date of issuance. A current PVA or an interim appointee does not require re-examination.

The PVA is required to engage in official duties at least five days a week during regular working hours and keep scheduled office hours at least five days each week. If a PVA should vacate the office in any year during his/her term of office, he/she is paid only for the calendar days actually served during the year. As a public official, the PVA is also required to annually complete the Executive Branch Ethics Commission, Statement of Financial Disclosure, by April 15th of each year (KRS 11A.050). If the "Statement" is not filed, the PVA salary will be withheld, until filed and a "Notice of Release" from the Ethics Commission is received. This decision is currently under appeal (6/2011).

B. Compensation of the Property Valuation Administrator ([KRS 132.590 \(1-4\)](#))

The compensation of the PVA shall be based on the schedule contained in House Bill (HB) 538 subsection (2) and modified by subsection (3). The compensation of the PVA shall be calculated by the PVA Administrative Support Branch annually.

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Subsection (2) - The salary schedule for PVA provides for nine (9) levels of salary based upon the population of the county in the prior year as determined by the United States Department of Commerce, Bureau of the Census annual estimates.

To implement the salary schedule, the Department of Revenue (DOR) shall, by November 1 of each year, certify for each county the population group applicable to each county based on the most recent estimates of the United States Department of Commerce, Bureau of the Census.

The salary schedule also provides four (4) steps for annual increments within each population group. A PVA shall be paid according to the first step within their population group for the first year or portion thereof (i.e. appointed PVAs) they serve in office. Thereafter, each PVA, on January 1 of each subsequent year shall be advanced automatically to the next step in the salary schedule until the maximum salary amount for the population group is reached.

Any person who has previously served as a PVA, prior to assuming the office must certify to the Finance and Administration Cabinet the total number of years, not to exceed four (4) years, that the person has previously served in the office. The cabinet shall place the person in the proper step based upon one (1) incremental step per full calendar year of service:

FORMAT OF THE SALARY SCHEDULE

| <u>COUNTY POPULATION BY GROUP</u> | <u>STEPS FOR PVA</u> | | | | <u>2011</u> |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------|
| <u>GROUP 1</u> (0 – 4,999) | <u>Step 1</u> \$60,691 | <u>Step 2</u> \$62,530 | <u>Step 3</u> \$64,369 | <u>Step 4</u> \$66,208 | |
| <u>GROUP II</u> (5,000 – 9,999) | \$66,208 | \$68,047 | \$69,886 | \$71,725 | |
| <u>GROUP III</u> (10,000 – 19,999) | \$71,725 | \$73,564 | \$75,404 | \$77,243 | |
| <u>GROUP IV</u> (20,000 – 29,999) | \$74,484 | \$77,243 | \$80,001 | \$82,760 | |
| <u>GROUP V</u> (30,000 – 44,999) | \$80,001 | \$82,760 | \$85,519 | \$88,277 | |
| <u>GROUP VI</u> (45,000 – 59,999) | \$82,760 | \$86,438 | \$90,116 | \$93,795 | |
| <u>GROUP VII</u> (60,000 – 89,999) | \$88,277 | \$91,956 | \$95,634 | \$99,312 | |

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GROUP VIII

| | | | | |
|--------------------|----------|----------|-----------|-----------|
| (90,000 – 499,999) | \$91,036 | \$95,634 | \$100,232 | \$104,829 |
|--------------------|----------|----------|-----------|-----------|

GROUP IX

| | | | | |
|------------------|----------|-----------|-----------|-----------|
| (500,000 and UP) | \$96,553 | \$101,151 | \$105,749 | \$110,347 |
|------------------|----------|-----------|-----------|-----------|

Beginning December 31, 2000, upon publication of the annual consumer price index (CPI) by the U.S. Department of Commerce, the annual rate of salary for the PVA shall be determined by applying the increase in the CPI to the previous year's salary.

Note: This is usually published nationwide by the first week of February. This salary determination shall be retroactive to January 1. Formerly known as a part of House Bill 538 and revised at the 2002 General Assembly to allow for education compensation, now known as House Bill 120.

C. EDUCATION INCENTIVES (KRS 132.590 (3 (c)))

Additionally, each PVA may be eligible to be paid an additional lump sum payment as an educational incentive each calendar year upon successfully completing forty (40) hours of training and continuing education. A PVA may be eligible for only one training unit per calendar year and no more than 4 incentive payments per calendar year. This amount shall be increased by the CPI adjustment each subsequent year. Each training unit shall be approved and certified by the Office of Property Valuation, Education and Research Branch after which the PVA Administrative Support Branch will process payment. These payments will be processed on the first period of each month. The payment will be included in the check received the last pay period of the month for all eligible PVAs. Each unit shall be available to the PVA based on continuing service in that office. Any questions regarding the training units should be directed to the Education and Research Branch at (502) 564-8350.

D. County Grade

A county grade adjustment may be received for an increase in the area, population, or assessed value of property which would result in a point total falling within a range above the range of the present grade. A county grade is used to determine the Chief Deputy salary (one grade below the County Grade), based on the 1995 State Salary Schedule. If an existing deputy is promoted to the Chief Deputy position and his/her salary is greater than 1995 State Salary Schedule, said deputy will receive five percent (5%) increase for each grade change. In the event of a county grade change, only the Chief Deputy grade would be affected.

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E. Expense Allowance (KRS 132.597)

The PVA is allowed an annual expense allowance of \$3600 in monthly installments of \$300. No records are required to verify the expenditures for the expense allowance. The expense allowance is considered additional income and appropriate taxes and fringe benefits are deducted on the same basis as his/her salary. To receive this allowance a PVA is required to annually attend during the calendar year thirty (30) classroom hours of professional instruction approved by the Education and Research Branch. PVAs who have received their SKA designation need to complete only fifteen (15) hours to qualify for the expense allowance. Failure to attend the required classroom hours forfeits the PVA's expense allowance for the next calendar year.

NOTE: When an individual is appointed and /or elected to fill an unexpired term of a Property Valuation Administrator, he or she shall be entitled to immediately receive the monthly expense allowance authorized by KRS 132.597. The educational requirements listed in the statute will be required to be met during the first calendar year the individual is in office.

F. PVA Conferences (KRS 131.140(4))

Each year the DOR arranges and holds the PVA Fall/Winter Conference on Assessment Administration which is mandatory for the PVA to attend. KRS 131.140 (4) requires that one-half (1/2) of PVA actual and necessary expenses in attending the conference shall be paid by the FAC-DOR.

Each year in June, the Kentucky PVA Association holds its annual conference. At this Conference, officers of the association are elected.

G. Removal from Office – (KRS 132.370 (4)&(5))

A PVA may be removed from office for willful disobedience of any just or legal order of the DOR, for misfeasance or malfeasance in office or willful neglect in the discharge of his/her official duties.

H. Emergency Assessments- (KRS 132.660)

If the Department of Revenue orders an emergency assessment upon a particular county, the elected PVA may be appointed to make an emergency assessment, provided the PVA was not at fault. If the elected PVA is appointed, the PVA shall receive reasonable compensation for his services in making this assessment. Compensation for making the regular assessment will not be affected. If the PVA is deemed at fault for an assessment, the property valuation administrator shall become liable for the cost of the emergency project, subject to the limitations of his current salary.

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CHAPTER II

PVA DEPUTIES AND OTHER AUTHORIZED PERSONNEL

A. Appointment

The PVA has the statutory responsibility to appoint employees of his or her office. Such appointments should be submitted to the PVA Administrative Support Branch for prior review and approval at least fifteen (15) days before the starting date of employment. If the Branch receives anything outside of this time period, the hiring process may be delayed and/or not approved for the effective date. All forms can be found on the PVA website.

A minimum age requirement of 21 years exists for each appointed deputy having responsibilities in the areas of assessment, valuation, appraisal and reappraisal as authorized by the PVA. Deputies, as well as other authorized personnel, may be involved in field work, routine filing, data processing, or other activities. The minimum age for hiring other employees shall conform to "Federal Child Labor Law" and state labor laws, rules and regulations.

All employees serve at the pleasure of their respective PVA, and are at will, unclassified, non-merit, non-P1 state employees. Good behavior and satisfactory performance of duties are required of all employees. An employee failing to meet reasonable standards of good behavior and satisfactory performance of his or her duties may be dismissed by his/her PVA.

Deputies appointed as a "Chief Deputy" or "Chief of Staff" may be one (1) grade below the County Grade. Supervisors (supervises two (2) full-time deputies excluding the Chief Deputy), and/or those deputies appointed to certain selective positions, without supervisory duties, (see bolded positions on page 17, "Job Classification's Titles") must be no closer than two grades below the County Grade.

Employees in the PVA office cannot be paid from office funds for other services (i.e. cleaning services, contractual services).

Code of Ethics (FAC) Form for Nepotism

The Executive Branch of Ethics Commission, on June 29, 2007, issued Advisory Opinion (AO) 07-19 pertaining to the employment or promotion of family members through the use of public servant's position including the position of PVA offices. This opinion amended the previously AO 04-34. The Code of Ethics form must be signed and returned with each new hire/appointment employment's packet. If the form is not returned, the new hire will not be placed on payroll. This opinion is currently under appeal (3/2011).

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Outside Employment and (Request for Approval Form)

All deputies (regardless of employment status) must complete a "Request for Approval of Outside Employment" form. At least annual renewals should take place with resubmission, if applicable. If during the year, a deputy becomes employed outside the PVA office, the "Outside Employment" form must be completed and returned to the Branch within one (1) week of employment. If office funds are being used to pay for license or education for Kentucky Real Estate Appraisal License for either a PVA or deputy, a signed statement should be on file stating the employee is not receiving compensation for appraisal work in their county of employment.

Office Work Hours and Schedule

Business office hours may vary from office to office. The PVA shall determine the exact hours of work and the work schedule with each employee. Any schedule differing from a 7.5 hour work day should be pre-approved by the PVA Administrative Support Branch using a [Personalized/Flexible Work Schedule Agreement](#) form. The normal standard workweek for full-time employees is 37.50 hours. With approval of the Department of Revenue (DOR), county courthouse office hours may be adopted. State and Federal laws must be met with respect to working hours for all employment status (i.e. breaks/lunch period).

NOTE: A complete signed employment package should be submitted before the actual day of employment, even, if a pre-approval is granted. (See "Employee Employment Packet" in the appendix).

B. Classification

Every position must be given an appropriate classification prior to any personnel or position action. The employee's duties and responsibilities as indicated on the Position Description (PD) that is completed will determine this.

Minimum Requirements: Per statute, an employee must be 21 years of age to be a field staff assessor. All other authorized employees must be 18 years of age with a high school diploma or GED. All employees under the age of 18 must be approved in advance in writing. Co-Op employees must be enrolled in a certified high school program and at least 16 years of age. A letter from the school must accompany the RPA for employment. Effective January 1, 2005 the minimum grade is a grade six (6) unless the employee is a Co-Op student or under the age of 18. Any employee under the age of 18 must be supervised at all times.

NOTE: The "CLASSIFICATION SYSTEM" follows in Part II of the manual with all class titles, grades, and work and education requirements listed.

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A list of all job titles will be included in this section of the manual. If college hours and/or degree are listed on the "Employment Application" an official transcript must be included and received by the Branch. If not received timely, the employee will be hired and approved at a lower grade and salary for which they qualify.

C. Educational Opportunities and Benefits

Two professional designations are available for those who successfully complete a combination of courses offered through the educational program of Department of Revenue's Office of Property Valuation.

The first designation is the "Certified Kentucky Assessor (CKA)" designation. Minimum requirements include 120 hours of classroom instruction and three (3) years of experience in Kentucky Property Tax Administration.

The second designation is known as the "Senior Kentucky Assessor (SKA)" designation. Minimum requirements include a CKA designation plus 90 additional hours of education and two (2) additional years of experience in Kentucky Property Tax Administration.

Upon receiving a CKA or SKA designation, a deputy may receive a one time, five percent (5%) of current salary education incentive. Due to budgetary constraints, the PVA Budget Committee, along with DOR will make the decision at the end of each fiscal year if educational incentives can be offered.

If you have any questions about the information stated above, please contact Cindy Meholovitch or the Office of Property Valuation educational staff at (502) 564-8340.

D. Compensation

Initial appointments are made at the minimum salary of the appropriate pay grade. The PVA Administrative Support Branch may authorize the appointment of a qualified applicant with an extra five percent (5% = 1.05) for four (4) additional years of experience or ten percent (10% = 1.10) for eight (8) additional years of experience, above the minimum salary. All salary considerations should be discussed and approved with the PVA Administrative Support Branch before an applicant is hired. Currently, all new hires will be hired in at the same or a lower grade of the departing deputy. A new hire may be hired at the maximum grade for which they are qualified, only if the difference in salary is paid with local (OX) funds. (See Salary Schedule, Effective July 1, 2007, at end of the section.)

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1. **Salary Advancements**

Salary advancements are increases in salary within the pay grade. Advancements are provided for a five percent (5%) six month adjustment in salary and/or annual increments as determined by the General Assembly.

Six Month Adjustment In Salary (SMSA) – After a permanent employee, full time and part time, has completed six (6) months in the PVA office, the PVA may request a five percent (5%) adjustment to the employee's salary excluding Chief Deputies. This adjustment will only be done upon the request of the PVA, and shall be requested within one (1) month prior to the expiration of the six (6) month period. The annual increment date will be established twelve (12) months from that date. If the request for a SMSA is received after the time frame stated above, the request will be processed only if the PVA pays the five percent (5%) increase from local (OX) funds for the time from the original date of eligibility to the date requested.

Annual Increments – An annual increment is a salary increase for an employee for whom a salary is advanced by a percentage or flat sum. The employee must complete twelve (12) continuous months of service or twelve (12) months of service since the last increment. The percentage or flat sum amount shall be determined by the General Assembly.

The annual increment date, in comparison to the original starting date, will be affected by the following:

- a. Any employment starting date which falls after the first day of the month will shift the increment date forward to the first day of the following month.
- b. Any employee receiving a five percent (5%) six (6) month adjustment in salary will receive their annual increment twelve (12) months from the adjustment date.
- c. Any employee on leave without pay (LWOP) accruing to a full calendar month will have their increment date moved forward one (1) month for each calendar month on leave without pay (LWOP). Example: Employee's annual increment date is October 1st. Employee begins LWOP on Sept 15th and returns to work on November 16th, the employee increment date moves by one calendar month to November 1st. Due to LWOP for 30 consecutive days.
- d. When seasonal employment changes to permanent status the annual increment date will be twelve (12) months from date of permanent change or 1st day of next month.

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2. Salary Adjustments

Salary adjustments are changes from one pay grade to another pay grade. Adjustments can be made for promotion, reclassification and demotion. Due to budgetary constraints, re-classes & promotions are frozen, until lifted unless salary increase for re-class or promotion is paid for with OX funds.

- a. Reclassification - A reclassification is a change to a higher pay grade as a result of changing job duties, additional experience and requirements met within a classification series. A PVA may grant an employee who is eligible, a reclassification every twenty-four months with 30 hours of additional course work with a passing grade.

(Example: Clerk I to a Clerk II). An employee who is advanced to a higher pay grade through reclassification will have his/her salary increased five percent (5%) or to the minimum salary of the new pay grade, whichever is greater.

- b. Promotion - A promotion is a change to a higher pay grade as a result of a person's job duties/position changing from one classification series to another. (Example: Assessment Clerk to Chief Deputy) An employee who is promoted may have his/her salary increased five (5) percent for each grade or to the minimum salary of the new pay grade, whichever is greater. A deputy may be eligible for a promotion every twelve (12) months. All promotions are at the discretion of the PVA and the availability of funds within the budget.

- c. Demotions and Title Changes - If an employee is demoted due to job performance and/or other documented reasons or has a title change that results in a significant reduction in duties, the appointing authority shall determine the salary in one of the following ways:

- (1) The employee's salary shall be reduced five (5%) for each grade that the employee is demoted.

NOTE: If a demotion is requested within six (6) months of receiving additional compensation, the employee will revert back to salary before promotion.

NOTE: If the demotion involves a Chief Deputy, they will be reverted back to their salary at the time of promotion plus any salary adjustment(s) they would have received since the promotion.

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E. Returning Retirees

A three (3) calendar months breakage in service must occur before the approval process can begin when a KERS retired employee returns to work in a KERS position. It is required that any returning retiree complete the required [6751 form](#) and receive written approval from Kentucky Retirement Systems (KERS) to return, this approval letter must accompany the RPA for employment. The salary could be the minimum of a grade plus 5% + 5% for additional experience not to exceed the salary that the employee was making at the time of retirement. All returning retirees will be considered a new employee.

F. Dismissals

Each employee appointed by the PVA may be removed at the pleasure of the PVA. The removal of an employee does not require the prior review and approval of the PVA Administrative Support Branch. Prior (oral) notification should take place and then the submission of a RPA to Branch.

Note: ETS-PVA requires that RPAs for terminating employees be submitted on a timely basis. This will help to eliminate timesheets generated in error and erroneous paychecks. Also, ETS-PVA will allow you to enter any amount, regardless of how small to reconcile the departing employee annual and comp-time leave balances to zero.

Whenever a PVA has reasonable evidence that an employee is guilty of any substantial deviations from good behavior and/or satisfactory performance of duties, the PVA may, in exercise of sound discretion, dismiss the employee. The PVA is responsible for his/her own office policy and actions.

The PVA should give written notice to the employee, stating the employee's services are no longer needed, a copy of which should be sent to the PVA Administrative Support Branch along with a Request for Personnel Action (RPA) for dismissal. A copy of documentation should be sent to the PVA Administrative Support Branch.

Examples of supporting documentation may include but are not limited to:

1. Conviction by a court of any misdemeanor or felony involving the performance or the duties of his/her job.
2. Refusal to perform reasonable and legal duties required by the PVA.
3. Refusal or inability to follow the prescribed procedures for handling money and maintaining records required by the PVA and the department.

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4. Frequently recurring absences from duty without reasonable evidence to support good cause for such absences.
5. Repeated instances of rudeness on the job to fellow employees.

Note: The PVA should be sure to document any situation(s) and/or occurrences (i.e. verbal warnings should be noted as well as any written reprimands.)

G. Vacancy & Hiring Policy

These policies are in effect until further notice.

1. Effective June 16, 2008, all PVAs must wait a 90 days hiring delay period. These positions can be filled, if paid with local funds("OX") before the hiring delay is completed.
2. New forms required for all employees are the Cabinet's "Code of Ethics", "Request for Approval of Outside Employment", "Fair Labor Standards Act" (FLSA) and the DOR ETS-Personalized/Flexible Work Schedule Agreement. Employment will be delayed or denied, if the Code of Ethics and Outside Employment forms are not returned with employment packet.

(*See the Appendix*)

3. The PVA is required to maintain staffing at the current staff level or the staffing level as calculated by the Formula for Allocated Deputies (FAD) adopted in June 2008 by the PVA Association with the approval of the Department of Revenue. FAD was calculated using 2007 data including parcel count, population, tangible forms, square miles and autos of each county. The formula was weighted toward parcel count. Reduction in staff is through attrition, any staffing gains will not be realized until funding is available.

4. Vacancy Promotion

A PVA may promote a current employee to a vacant position that is a higher grade upon approval to fill a vacancy, after the 90 days hiring delay is observed. The name of the employee being replaced should be written in the remarks section of the RPA and the vacancy grade must remain available in the PVA office. A vacancy promotion is treated as any promotion, only one per twelve (12) month period. The lower grade position may then be filled and is not subject to the 90 day hiring delay, thus realizing one 90 day savings for the original vacated position.

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5. When filling a vacant position, the new employee must be hired at the same or a lower grade than the previous employee unless the PVA pays for difference in salary from local (OX) funds.

H. Employment Status

1. Personnel status

Three (3) basic types of employment status apply to the employees of a PVA office.

a. Permanent full-time status

1. Employee is full-time salaried; and
2. Employee is entitled to full fringe benefits (i.e. Holidays, Retirement etc.)

b. Permanent part-time under 100 hours per month

1. Employee is part-time hourly;
2. Employee must work under 100 hours per month; and
3. Employee is entitled to FICA benefits only.
4. Part-time employee should not be scheduled to work on a holiday.

c. Seasonal status

1. Employee must have a beginning and ending date of employment.
2. Employee can be considered a full-time employee for six months.
 - (a) Employee is salaried;
 - (b) Employee is entitled to FICA;
 - (c) Employee is entitled to Holidays; and
 - (d) Employee is entitled to one (1) sick day per month.
3. Employee can be considered a part-time hourly employee for nine months.
 - (a) Employee is part-time hourly;
 - (b) Employee is entitled to FICA; and
 - (c) Employee is not entitled to Holiday pay. He/she should not be scheduled to work on holidays.

***NOTE:** It is the responsibility of the PVA to end the seasonal employment at the end of the required time. A RPA must be submitted

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to the PVA Administrative Support Branch at the end of the employee's term. Failure to end within the agreed term will result in the PVA office paying for the additional cost of benefits (i.e. Retirement/Omitted Contribution) from local (OX) funds. If a seasonal employee is re-hired, there must be a one (1) month break in employment.

2. Nature of Personnel Action

The PVA communicates various requested PVA office personnel actions to the PVA Administrative Support Branch using a Request for Personnel Action (RPA) 62A639 (2/05) form. The [RPA is available on-line](#). An RPA must be submitted when the nature of the personnel action request is:

- (a) Election - PVA is elected.
- (b) Appointment - employment of PVA or deputy is made
- (c) Reclassification - an upgrade within a job series
- (d) Promotion - an upgrade from one job series to another job series.
- (e) Lateral - a change in job series without a grade change or a transfer to another county.
- (f) Demotion - a downgrade from one job series to another job series or within a job series.
- (g) Death - an employee dies.
- (h) Dismissal - employee is released from employment.
- (i) Suspension - employee is temporarily released from employment duties with or without pay.
- (j) End of Term - Seasonal employee's expected term ends.
- (k) Extended Leave Without Pay (LWOP) and FMLA - an employee is temporarily relieved of duties without pay.
- (l) Military Leave - an employee serves in the armed forces.
- (m) Resignation - an employee voluntarily ceases employment.
- (n) Retirement - an employee ceases employment due to disability or retirement.
- (o) Six Month Salary Adjustment – Permanent new employee is eligible after completing six (6) months of employment in PVA office.
- (p) Vacancy Promotion – A vacancy promotion may occur when a PVA has a vacancy in the office and an existing employee is eligible for upward mobility in the office.
- (q) Name Change
- (r) Address Change
- (s) Other - all other action not specifically stated on RPA form.

Note: Annual increments, a percentage or flat sum pay increase set by the General Assembly, do not require an RPA. These are generated automatically by the PVA Administrative Support Branch.

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The [Request for Personnel Action form](#) (RPA) is one of many documents in the employee's personnel file. Any action taken which affects payroll should be documented on a RPA (i.e. name, address or salary change).

I. Fund Source

The fund source describes the funds from which an employee is to be paid. State, OPR (OO) or Local SEA (OX) fund should be stated on the RPA in Section 9 under remarks.

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"JOB CLASSIFICATION'S TITLES"

MAPPING SERIES

GIS Mapping Technician Trainee
GIS Mapping Technician I & II
GIS Mapping Technician III
GIS Mapping Technician IV
GIS Mapping Technician **Supervisor**
Geoprocessing Specialist
Geoprocessing Specialist Senior
Geoprocessing Specialist Principal

COMPUTER SERIES

Data Entry Operator Trainee
Data Entry Operator I
Data Entry Operator II
Data Entry Operator III
Data Entry Operator **Supervisor**
Computer Operator I & II
Computer Operator III
Computer Operator Principal
Computer Operations **Supervisor**

ADMINISTRATIVE SERIES

General Deputy Trainee
General Deputy I
General Deputy Senior
General Deputy Principal
Customer Service Rep Trainee
Customer Service Rep
Administrative Assistant Trainee
Administrative Assistant
Administrative Assistant **Supervisor**
Customer Service Rep Senior
Administrative Assistant Senior
Customer Service **Supervisor**
Principal Administrative Assistant
Chief Administrative Assistant
Chief of Staff
Chief Deputy

ASSESSMENT SERIES

Property Assessment Clerk Trainee
Property Assessment Clerk
Property Assessment Clerk Senior
Property Assessment Clerk Principal
Chief Property Assessment Clerk
Director of Real/Personal Property
Real Property Assessor
Real Property Assessor Senior

DATA COLLECTION SERIES

Field Representative Trainee
Field Representative
Field Representative Senior
Field Representative Principal
Field Staff **Supervisor**

OTHER

Switch Board Operator Trainee
Switch Board Operator
Switch Board Operator Senior
Switch Board Operator Principal
Secretary Trainee
Secretary
Secretary Senior
Secretary Principal
Clerical Secretary Trainee
Clerical Secretary Senior
Clerical Secretary Principal
Office Manager

NOTE: ALL SUPERVISORS MUST SUPERVISE AT LEAST TWO (2) FULL-TIME EMPLOYEES, EXCLUDING THE CHIEF DEPUTY AND SEASONAL EMPLOYEES.

<http://revenue.ky.gov/business/pvaadsup.htm>

6/1/2011

**2007 State Salary Schedule
and
Grades Requirements**

Deputy 5 – Deputy 10

This is the "operating level" for most PVA deputies. All PVA offices shall use these positions. Eligibility for appointment and for reclassification is based on a combination of education and experience. The lower levels are intended for new employees and for employees performing routine tasks. As a deputy progresses to the higher levels there will be increasing responsibility both for technical areas such as appraisal or mapping and for office management and administration. The minimum requirements for these positions are:

| | | |
|------------------------|--------------|---|
| Deputy 5 @ \$7.67 | (\$1,245.90) | Entry: Co-op student or under age 18 |
| Deputy 6 @ \$8.44 | (\$1,370.70) | Entry: High school graduate or equivalent and up to one (1) year experience or college. Reclassification: Two (2) years experience and successful completion of thirty (30) hours of course work. |
| Deputy 7 @ \$9.28 | (\$1,507.52) | Entry: High school plus two (2) years experience or college, or combination. Reclassification: Meets Deputy 6 requirements plus two (2) years additional experience and thirty (30) hours of additional course work. |
| Deputy 8 @ \$10.20 | (\$1,658.16) | Entry: High school plus three (3) years experience or college, or combination. Reclassification: Meets Deputy 7 requirements plus two (2) years additional experience and thirty (30) hours additional course work. |
| Deputy 9 @ \$11.22 | (\$1,823.90) | Entry: College graduate or high school plus four (4) years experience or combination. Reclassification: Meets Deputy 8 requirements plus two (2) years additional experience and thirty (30) hours of additional course work. |
| Deputy 10 @ \$12.35 | (\$2,006.08) | Entry: College graduate plus one (1) year experience or high school plus five (5) years experience or combination. Reclassification: Meets Deputy 9 requirements plus two (2) years additional experience and thirty (30) hours of additional course work. |

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2007 State Salary Schedule and Grades Requirements

Deputy 11 – Deputy 16

These levels will be used only for supervisors. Each PVA office may have one chief deputy up to one grade below the PVA. Any other supervisors must be no closer than two grades below the PVA. Every supervisor must directly supervise a minimum of two employees (full-time equivalent). This means that a PVA office must be allocated three employees in order to utilize the supervisor position. Requirements for entry and reclassification for the supervisor series follows:

| | | |
|------------------------|--------------|---|
| Deputy 11 @ \$13.58 | (\$2,206.92) | Entry: College graduate plus two (2) years experience or combination. Reclassification: Meets Deputy 10 requirements plus two (2) years additional experience and thirty (30) hours of additional course work. |
| Deputy 12 @ \$14.94 | (\$2,427.44) | Entry: College graduate plus three (3) years experience or combination. Reclassification: Meets Deputy 11 requirements plus two (2) years additional experience and thirty (30) hours of additional course work. |
| Deputy 13 @ \$16.43 | (\$2,670.20) | Entry: College graduate plus four (4) years experience or combination. Reclassification: Meets Deputy 12 requirements plus two (2) years additional experience and thirty (30) hours of additional course work. |
| Deputy 14 @ \$18.08 | (\$2,937.20) | Entry: College graduate plus five (5) years experience or combination. Reclassification: Meets Deputy 13 requirements plus two (2) years additional experience and thirty (30) hours of additional course work. |
| Deputy 15 @ \$19.88 | (\$3,230.84) | Entry: College graduate plus six (6) years experience or combination. Reclassification: Meets Deputy 14 requirements plus two (2) years additional experience and thirty (30) hours of additional course work. |
| Deputy 16 @ \$21.87 | (\$3,553.88) | Entry: College graduate plus seven (7) years experience or combination. Reclassification: Meets Deputy 15 requirements plus two (2) years additional experience and thirty (30) hours of additional course work. |

Note: Home school certificates are not recognized by state government. Home schooled applicants must have a GED certificate.

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CHAPTER III

PAYROLL

SECTION I

A. Payroll

As partially discussed in Chapter II the following forms are required before a paycheck can be issued. These forms are available on the PVA website.

- # [Request for Personnel Action form \(RPA\) \(62A639\)](#)
- # [State Application and/or Updated Application Form](#)
- # [Position Description](#)
- # [Form W-4](#)
- # [Form K-4](#)
- # [Form I-9](#) & attachments
- # [Form – Code of Ethics](#)
- # Insurances' Applications ([Health](#) & [Life and Beneficiary](#))
- # Kentucky Retirement [Form 2001](#) & [Form 2035](#) (www.kyret.com)
- # [DOR Acknowledgement of Confidentiality](#)
- # [Fair Labor Standards Act Test](#)
- # [Fair Labor Standards Act Form](#)
- # [Personalized/Flexible Work Schedule Agreement](#)
- # [Request for Approval of Outside Employment Form](#)

Paydays are twice per month, on the 15th & 30th. Paydays will be on Friday when one of these dates fall on Saturday, Sunday, or a holiday which falls on Monday. The processing of the timesheet determines the mailing dates of the paychecks. Even though, they are mailed early with the intention of early arrival, they are not to be distributed to employees until the 15th or 30th; these dates must be adhered to for cashing state paychecks.

The PVA Administrative Support Branch cannot release "Pick-up" checks, to any PVA and/or deputy until the official payday or one (1) p.m. the day before. The designated person should be prepared to show an ID and sign for the checks. A written notification must be on file, signed and dated by the PVA, before a deputy can pick up payroll checks. All other payroll checks are mailed 1st class, U.S. Postal Mail. All employees are encouraged to use the direct deposit option offered to all state employees.

1. Payroll Status Changes

A completed Request for Personnel Action (RPA) form (62A639) must be submitted prior to any change to an employee's payroll status. Example: appointments, resignations, terminations, FMLA, leave of absences and salary changes.

<http://revenue.ky.gov/business/pvaadsup.htm>

2. Payroll Deductions

The Commonwealth of Kentucky is required by law to make specific deductions from every paycheck. The mandatory deductions are federal, state and local taxes, FICA (Social Security and Medicare) and state retirement. Other deductions from paychecks may be made for other voluntary payments (i.e., credit union, group insurance plan, deferred comp.). If there are questions or problems related to paychecks, they should be directed to an immediate supervisor and then, if necessary, to the PVA Administrative Support payroll officer.

3. Removal from Payroll

Unless otherwise permitted by statute or directive, the PVA is encouraged to remove from payroll any employee that has not worked at all in two (2) consecutive pay periods, via RPA. The Branch has the discretionary authority to protect the integrity of the payroll and timekeeping systems by removing any employee not working with the approval of the PVA. The timekeeping system (ETS-PVA) generates two (2) timesheets each period. The employee who has not worked for each pay period, will have to be entered as "Leave Without Pay (LWOP)" by the PVA for the pay period containing the termination date given on the RPA. The Branch will enter "Leave Without Pay (LWOP)" or void the timesheet for periods beyond the pay period of the termination. If an employee who has not worked during a pay period remains in the system, not entered as LWOP, and receives a pay check, the PVA Office will be responsible for the reimbursement and/or securing the erroneous payroll check(s) only if it is determined that the error was solely the result of action or inaction on the part of the PVA or PVA office.

4. Electronic Timekeeping System-PVA

As of November 1, 2006, all PVA offices are using the Electronic Timekeeping System (ETS-PVA). All timesheets must be submitted no later than 2:00 p.m. EST on the last day of each pay period. The ETS-PVA tracks hours worked and leave taken by noting only the exceptions of an employee's work schedule. Work schedules must be set up for all new employees prior to entering time into ETS-PVA. The effective date of an employee work schedule must be the Monday before the payroll begins.

Part-time employees should be set up with a full-time work schedule and entered with Leave Without Pay (LWOP) for hours not worked.

The ultimate responsibility for the submission and approval of the office timesheets in ETS-PVA falls on the PVA. The reporting of employee's individual time should be done by either the timekeeper, back-up timekeeper/approver or PVA.

<http://revenue.ky.gov/business/pvaadsup.htm>

If changes are made after ETS-PVA has been submitted and uploaded, the PVA Administrative Support should be called. A corrected timesheet must be submitted, with **CORRECTION** written in red at the top and faxed to the Branch immediately. The original corrected timesheet should be mailed to the Branch by the close of business (COB) upon discovery.

5. Time and Attendance Policy

Effective September 8, 2008, the Department of Revenue (DOR) implemented [FAC's Revised Flexible Scheduling Procedure #2.7, effective July 22, 2008](#). As part of the revised procedure, eligible employees will now have more scheduling options and the option of working a four (4) day work week. Due to limitations in ETS-PVA, some flexible time schedules may not be accepted by ETS-PVA. Because of these limitations, adjustments may need to be made by the PVA. Flexible work schedules are a privilege granted by the PVA and may be revoked at any time.

Effective, January 1, 2006, Daily Time and Attendance Functions and Reporting (DTAR) was disseminated to all PVAs.

(Insert of the (DTAR) Policy)

| | |
|--|--------------------|
| POLICY AMENDMENT | PAGE 1 OF 4 |
| EFFECTIVE DATE: January 1, 2006 | |
| SUBJECT: Daily Time and Attendance Functions and Reporting (DTAR) | |

I. POLICY/PURPOSE

It is the policy of the Office of Property Valuation and the PVA Administrative Support Branch to insure that uniform procedures are followed when recording time and attendance.

II. BACKGROUND

It shall be the responsibility of each employee/deputy and PVA to maintain daily time and attendance reports (DTAR) in the PVA offices. DTAR and the ETS-PVA timesheets shall be considered the official records of attendance for the PVA deputies. PVAs are responsible for proper function, use and maintenance of these records.

Falsification of records (DTAR) is a serious offense and may result in disciplinary action including reprimand, suspension or dismissal for the deputy. DTAR and ETS-PVA timesheets not only serve as the official document of time worked in the office, but they also serve as the official record of accumulated time balances.

III. COMPONENTS: DAILY TIME AND ATTENDANCE RECORDS

- A. Employee work schedule (i.e. 8:00 am / 12:30 – 1:30 pm Lunch / 4:30 pm) should be entered into the ETS-PVA timesheet system.
- B. Full-Time Employee work schedule must total a 37.5 hour work week ("Certification of 37.50 Hours Work Week Form" must be completed by the PVA for the office available work hours schedule)
- C. Signature of Employee/Deputy Section
- D. Statement of Certification of Time & Leave for Payroll Reporting

<http://revenue.ky.gov/business/pvaadsup.htm>

| | |
|--|---------------------------------|
| POLICY AMENDMENT | PAGE 2 of 4 |
| E. | EFFECTIVE DATE: January 1, 2006 |
| SUBJECT: Daily Time and Attendance Functions and Reporting (DTAR) | |

- F. Comment Section/Leave Notation (i.e. Annual/Sick/Comp-Time)
- G. Section for Supervisor Initial and Timekeeper to Sign
- H. Password protected computerized time and electronic signatures are acceptable.

IV. RESPONSIBILITIES

A. INDIVIDUAL: DEPUTY

1. Record hours worked using a sign-in sheet, daily timesheet or computerized time system.
2. Submit DTAR to supervisor each pay period by the last day of the pay period.
3. Record all leave time used and show in fifteen (15) minute intervals. (.25 for each fifteen minutes)
4. Minimum of a 30 minute lunch, per Kentucky Regulations.
5. Check leave balances each pay period and report any discrepancies.
6. Voting Leave must be requested in advance and approved. Employee is required to vote if leave is granted.
7. Each employee must sign in/out each day and should not sign for someone else's time, no exceptions (grounds for disciplinary actions).

B. PVA

- 1) DTAR and ETS-PVA Office Timesheets are the official record of attendance.
- 2) DTAR reports are to be kept on each employee with no exceptions.
- 3) Changes that occur after submission of the timesheet must be reported within 24 hours of notification on an Amended Timesheet.
- 4) ETS-PVA Timesheets serve as the official document of time worked in the office and of accumulated time balances.
- 5) DTAR and the ETS-PVA Office Timesheet should reflect the number of hours worked on the day the work occurred for all employees.
- 6) Leave Request Form (available upon request) to be used by employees for scheduled absences such as annual leave or scheduled medical appointments.
- 7) All Records should be retained for a minimum of four (4) years.

C. PVA OFFICE: SUPERVISOR

- 1) Review each Employee's DTAR, to ensure adherence to the above mentioned procedures.
- 2) Submit Employee's DTAR to Timekeeper/PVA for entry into ETS-PVA and approval on a timely basis.

D. PVA OFFICE: TIMEKEEPER/PVA (Internal Reporting)

- 1) Abide by the proper functions and maintenance of timekeeping records in conformity with:
 - a. Fiscal and Personnel Administration Manual
 - b. Retention Schedule
 - c. Fair Labor Standard Act
 - d. KRS and KAR (i.e. Labor Laws and Work Schedule)
 - e. ETS-PVA Manual
 - 2) Ensure that all leave time is recorded on the timesheet.
 - a. Comp-Time: If approved all comp time must be recorded on the timesheet.
 - b. Holidays must be recorded on the timesheet.
 - c. Leave time must be recorded on the timesheet when taken.
- <http://revenue.ky.gov/business/pvaadsup.htm>

| | |
|--|--------------------|
| POLICY AMENDMENT | PAGE 3 of 4 |
| EFFECTIVE DATE: January 1, 2006 | |
| SUBJECT: Daily Time and Attendance Functions and Reporting (DTAR) | |

- d. Employees should be allowed four (4) hours for voting leave if the leave is requested in advance. Do not assume that all employees will be taking the voting leave and/or voting. (101 KAR 2:102 allows, an

employee who is eligible and registered to vote shall, upon prior request and approval be allowed, four (4) hours, for the purpose of voting). Employee must vote to receive leave time.

- e. Any changes made to a timesheet after it has been submitted and approved must be recorded with a timesheet correction. Do not wait until the next pay period and show the adjustment on a different day or pay period.

- 3) Sign timesheet each pay period. The Timekeeper/PVA signature shows the PVA's approval of the submitted timesheet.

- a. The PVA may delegate the authority to approve timesheets in his/her absence to a staff member or timekeeper by advising the PVA Administrative Support Branch in writing.

- 4) Maintain employee records as "Confidential" for 3 years.

- 5) Each Employee DTAR record shall be kept in the PVA office and ETS-PVA should be submitted, approved and then uploaded by the PVA Administrative Support Branch each pay period.

E. PVA OFFICE: TIMEKEEPER/PVA (External Reporting)

- 1) For changes that occur after submission, contact the PVA Administrative Support Branch and fax a **Corrected** ETS-PVA timesheet immediately. The original corrected timesheet should be mailed to the Branch by the close of business upon discovery.
- 2) Verify and reconcile leave balances back to Shadow 164 report within ETS-PVA - usually 6th working day of the next pay period.
- 3) Ascertain periodically by observation that the said employee/deputy is the person signing in and out.

F. FINANCE & ADMINISTRATION CABINET: PVA ADMINISTRATIVE SUPPORT BRANCH

- 1) Provide training to PVAs/Timekeeper on "Time Reporting".
 - a) Conferences: Summer and/or Fall
 - b) KY 49 Course and any other requested
 - c) Fiscal and Personnel Administration Manual
- 2) Verify electronic timesheets that are submitted and uploaded in ETS-PVA for State Personnel processing.
- 3) Maintain employee records as confidential.

V. CONSIDERATIONS

- A. Workers Compensation: Employee's DTAR and the ETS-PVA Office Timesheets serve as documentation. If an employee is working at times not documented, it could jeopardize Workers Compensation benefits.
- B. Auditors of Public Accounts: Revised Agreed-Upon Procedures.
- C. Fair Labor Standard Act-Working over 40 hours per week without receiving overtime pay is a violation of Federal Labor (FLSA) laws.

<http://revenue.ky.gov/business/pvaadsup.htm>

| | |
|--|-------------|
| POLICY AMENDMENT | PAGE 4 of 4 |
| EFFECTIVE DATE: January 1, 2006 | |
| SUBJECT: Daily Time and Attendance Functions and Reporting (DTAR) | |

D. Federal and State Labor Laws Requirements (<http://www.labor.ky.gov>)

VI. REQUIRED DOCUMENTS

A. Daily Time and Attendance Record (DTAR) for Employee (i.e. Sign-In Sheet, Time Clock, Log-In System) **MUST NOT BEAR EMPLOYEE SOCIAL SECURITY NUMBERS OR ANY PERSONAL INFORMATION.**

B. Personalized/Flexible Work Schedule Agreement

C. The Office DTAR and (ETS-PVA) for the Submission to the PVA Support Branch (if necessary for timesheet to be submitted or approved by the Branch).

D. Timesheet Amendments as necessary.

VII. REFERENCES

A. PVA Fiscal and Personnel Administration Manual

B. Auditor of Public Accounts

C. Example Timesheets: Daily and/or Weekly and Leave Request Form

D. Federal and State Laws and Regulations

The timesheet data is entered in ETS-PVA according to Federal and State guidelines.

Any variations from the State payroll standards created by the observance of local courthouse hours should be noted in the local payroll records and should be on file in the PVA Administrative Support Branch.

Note: Non-Exempt employees working more than 37.5 hours per week should be reported as earning compensatory leave up to 40 hours. If an employee works more than 40 hours per week, it should be reported as overtime at 1.5 times hourly rate on the timesheet. (For definition of non-exempt employee see Section III, C. Compensatory Leave Time and Overtime Pay). The PVA Office will be billed for any overtime incurred.

<http://revenue.ky.gov/business/pvaadsup.htm>

CHAPTER III
FRINGE BENEFITS
SECTION II

The PVA and full-time employees participate in various fringe benefit programs provided by law for state employees. The major fringe benefits are holidays, various types of leave, retirement, life insurance, health insurance, worker's compensation, deferred compensation, unemployment insurance, social security, and flexible spending accounts for healthcare and daycare.

A. Holidays

The following days are adopted as holidays:

| | |
|---------------------------|-----------------------------|
| *New Year's Day | January 1 |
| Martin Luther King Jr. | Third Monday in January |
| Good Friday | One-half day (3.75 hours) |
| Memorial Day | Last Monday in May |
| Independence Day | July 4 |
| Labor Day | First Monday in September |
| Veterans Day | November 11th |
| *Thanksgiving Day | Fourth Thursday in November |
| *Christmas Day | December 25 |
| Presidential Election Day | |

*An extra day each is observed for Thanksgiving, Christmas and New Year's Holidays.

When any of the days above fall on a Saturday, the preceding Friday will be observed as the holiday, and when one of the days fall on a Sunday, the following Monday will be observed as the holiday. When one extra day is mentioned, the Governor will designate the extra day. With pre-approval from the Branch, the county holiday schedule may be adopted in lieu of the state holiday schedule, as long as the PVA office does not have more than the total state days of holiday leave. If additional/different holidays are observed, the PVA Branch must be notified in writing and in advance, no later than January 1 of each year.

Due to other circumstances, the County Judge/Executive may direct the Courthouse closed for bad weather, other observed Holidays, etc. If this occurs, the PVA must complete and sign an "Office Closing Form". The County Judge's Executive Order and documentation to why the PVA office will be closed is submitted to PVA Admin Branch for notification and timesheet reporting purposes and reported in ETS/PVA as CLOS (formally know as Government Directed Leave).

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If it is necessary for an employee to work on a holiday, he/she will receive compensatory leave or overtime. The Branch should be notified in advance if this situation presents itself. If overtime is accrued, the PVA office will be billed and payment is due upon receipt of bill.

B. Annual Leave (NOTE: No Leave Balance can be restored prior to 1988)

Each full-time employee will be allowed annual leave with pay at the following rate:

TABLE 1

| <u>Months of Service</u> | <u>Annual Leave Days</u> |
|--------------------------|--------------------------------------|
| 0 - 59 months | 1 leave day per month - 7.5 hrs |
| 60 - 119 months | 1 ¼ leave days per month - 9.38 hrs |
| 120 - 179 months | 1 ½ leave days per month - 11.25 hrs |
| 180 - 239 months | 1 ¾ leave days per month - 13.13 hrs |
| 240 months and over | 2 leave days per month - 15.00 hrs |

An employee must have been in pay status for more than 100 hours in a month to accrue annual leave. Annual leave accrues at the end of the month but cannot be used until the first day of the following month. In computing years of total service for the purpose of allowing annual leave, only those months for which an employee earned annual leave will be used. They must work 100 hours or more per month to accrue time.

Annual leave may be accumulated and carried forward from one calendar year to the next not to exceed the following maximum amounts:

TABLE 2

| <u>Months of Service</u> | <u>Annual Leave Days and Hours</u> |
|--------------------------|---|
| 0 - 59 months | Thirty (30) work days - 225 hrs |
| 60 - 119 months | Thirty-seven (37) work days - 277.5 hrs |
| 120 - 179 months | Forty-five (45) work days - 337.5 hrs |
| 180 - 239 months | Fifty-two (52) work days - 390 hrs |
| 240 months and over | Sixty (60) work days - 450 hrs |

Leave in excess of the maximum amounts shall be converted to sick leave at the end of the calendar year. If an employee is retiring and has excess over the hours the Retirement system (KERS) will accept, these hours can be donated to an employee(s) as donated sick leave. The departing employee has to fill-out the donated sick leave paperwork before he/she is removed from the payroll.

Absence due to sickness, injury or disability in excess of that herein authorized for such purposes, may be charged against annual leave at the request of the employee.

Accumulated annual leave shall be granted by the PVA in accordance with operating requirements and as requested by employees, if practicable.

Employees are charged with annual leave for absence only on days

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scheduled to work and receive pay.

Annual leave shall accrue only when an employee is working or on authorized leave with pay.

NOTE: Employee must work 100 hours or more per month to accrue time. No Part-time employee is entitled to annual leave.

The passage of HOUSE BILL 824 allows for payment of accumulated annual leave and compensatory leave upon separation from the PVA office, effective February 28, 2001. Checks are processed one (1) whole pay period after the last day of employment. *Refer to Table 2 on the previous page. Annual Leave will convert to Sick Leave after the maximum leave is met at the end of each calendar year. The employee can also elect to defer annual leave into Deferred Compensation Authority. *See Deferred Compensation later in this section.

C. Compensatory Leave Time and Overtime Pay

Effective July, 2001, the PVAs' budget will not fund any overtime, no exceptions. Any compensatory and/or overtime will be billed to the county and reimbursement is expected upon receipt of the bill.

If comp-time is accrued and/or accumulated, comp time must be used first, before annual leave.

Determination of Exemption Status:

Non-Exempt

If the job/position is not determined to meet the criteria as executive, administrative, or professional in accordance with the Federal Fair Labor Standards Act, and paid on a salaried basis, compensatory leave time will be earned for any hours you work beyond the usual hours of duty until worked 40 hours that week. Employees in this category are "non exempt".

** (NON-EXEMPT EMPLOYEE: An employee defined as "NON EXEMPT" under the Fair Labor Standards Act (FLSA) and is entitled to receive time and a half for each hour worked over forty in a workweek. The non-exempt employee has the option of being paid for the extra hours or may choose to get compensatory time. This option may be changed after six (6) months. If you are paid by the hour, Part-time under 100 you will be paid for the hours worked up to and including 40 hours in the week. For hours worked beyond 40 in a workweek, you will be paid time and one-half your regular rate of pay, unless you elect to receive compensatory leave at one and one-half for each hour over 40 hours.

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If you elect to receive compensatory leave at time and one-half, this election must remain in effect for a minimum of six months.

Exempt

If the job/position is determined to meet the criteria as executive, administrative, or professional, you are entitled to compensatory leave time for all hours worked in excess of your regular work schedule. This accrual will be on an hour for hour basis. Employees in this category are considered "exempt" employees. Chief Deputy and Chief of Staff employees fall under the Exempt Employee criteria.

**** EXEMPT EMPLOYEE:** An employee defined as "EXEMPT" under the Fair Labor Standards Act (FLSA) is not covered by the overtime provisions of this Act.

D. Sick Leave (NOTE: No Leave Balance can be restored prior to 1988)

1. Each full-time or seasonal employee, excluding the PVA, shall earn sick leave with pay at the rate of 7.50 hours for each month of service. An employee must have worked 100 hours or more per month to accrue time. Sick leave accrues at the end of the month but cannot be used until the first day of the following month.
2. Full time employees completing ten (10) years of total service with the state shall be credited with ten (10) additional days of sick leave upon the first day of the month following the completion of ten (10) years of service.
3. Full time employees completing twenty (20) years of total service with the state shall be credited with ten (10) additional days of sick leave upon the first day of the month following the completion of (20) years of service.
4. Unused sick leave may be accumulated with no maximum on accumulation.
5. Sick leave shall accrue only when an employee is working or on authorized leave with pay. Sick leave shall not accrue when an employee is on educational leave with pay.
6. A PVA shall grant accrued sick leave with pay when an employee:
 - a. Receives medical, dental or optical examination or treatment;
 - b. Is disabled by sickness or injury;
 - c. Is required to care for sick or injured member of the immediate family for a reasonable period of time;
 - d. Would jeopardize the health of others because of exposure to a contagious disease;

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- e. Has lost by death a parent, child, brother or sister, or the spouse of any of them, or any person related by blood or affinity, with a similarly close association. Leave under this subparagraph is limited to three days or a reasonable extension at the discretion of the PVA. An employee may also qualify for FMLA & Donated Sick Leave.
- 7. Upon returning to work following sick leave with pay, the appointing authority shall reinstate the employee to his former position.
- 8. A PVA may grant sick leave without pay for so long as an employee is disabled by sickness or illness and the total continuous leave does not exceed one (1) year. At the termination of sick leave without pay, the appointing authority shall reinstate the employee.
- 8. Absence for a fraction or part of a day that is chargeable to sick leave shall be charged in ¼ hour (15 minute) increments.
- 9. Employees shall be credited for accumulated sick leave when separated by proper resignation, layoff, retirement or leave without pay. The employee's amount of accumulated sick leave shall be listed in the remarks section of the separation form. Former employees who are reinstated or re-employed may have their accumulated and unused sick leave balances reinstated after sixty (60) days of work. A memo must accompany the RPA requesting to have the time restored.
- 10. In cases of absence due to illness or injury for which worker's compensation benefits are received for lost time, sick leave may be utilized to the extent of the differences between such benefits and the employee's regular salary,
(See Worker's Compensation Manual).
- 11. Maternity Leave: See Family Medical Leave Act (FMLA) Section.
- 12. Application for Sick Leave: An employee shall file an application for sick leave with pay within a reasonable time. Except in cases of emergency illness, an employee shall request advanced approval for sick leave for medical, dental or optical examination, and for sick leave without pay. In all cases of illness, an employee is obligated to notify his immediate supervisor or other designated person. Failure to do so in a reasonable period of time may be cause for denial of sick leave for the period of absence. A PVA may request to have an employee's name listed on the DOR/AVIS Intranet site for donated sick leave once the request has been approved by the PVA Administrative Support.
- 13. Supporting Evidence
 - (a) An appointing authority shall grant sick leave when the
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application is supported by acceptable evidence. A supervisor's or employee's certificate may be accepted, but a medical certificate may be required, signed by a licensed practitioner and certifying to the incapacity, examination, or treatment;

- (b) An appointing authority may place on sick leave an employee whose health might be jeopardized by his/her job duties or whose health might jeopardize others, and who, on request, fails to produce a satisfactory medical certificate.
- (c) PVAs are not eligible to donate or receive donated sick or annual leave.

Upon termination of employment, employees shall not be paid for accumulated sick leave (2001 General Assembly, House Bill 824). The sick leave balance may be added as service credit for the purpose of determining retirement benefits (KRS 51.546). Any state employee hired on or after September 1, 2009, retiring from State Government, will only be credited up to twelve (12) months of sick leave for months of services.

E. Family Medical Leave (FMLA)

The Family and Medical Leave Act of 1993 (FMLA) requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons. Unpaid leave must be granted for any of the following reasons:

1. To care for the employee's child after birth, or after placement of a child with an employee for adoption or foster care;
2. To care for the employee's spouse, child or parent who has a serious health condition;
3. For a serious health condition that makes the employee unable to perform his/her job duties.

NOTE: All agencies are advised of amendments to the federal Family and Medical Leave Act (FMLA) 29 U.S.C. 2601, et. Seq., which became effective on January 28, 2008. This amendment provides for FMLA leave due to a "qualifying exigency (urgent demand) arising out of a covered family member's active duty (or call to active duty) status." Eligible employees are entitled to up to 12 weeks of leave because of "any qualifying exigency" arising out of the fact that the spouse, son, daughter, or parent of the employee is on Active Duty, or has been notified of an impending call to Active Duty status, in support of a contingency operation.

New Leave Entitlement: An eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered service member who is

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recovering from a serious illness or injury sustained in the line of duty on active duty is entitled to up to 26 weeks of leave in a single 12- month period of time to care for the service member. This military caregiver leave is available during "a single 12-month period" during which an eligible employee is entitled to a combined total of 26 weeks of all types of FMLA leave. The full text of the statute, as amended is available on the USDOL's web site at:

<http://www.dol.gov/esa/whd/fmla/fmlaAmended.htm>

Job Benefits and Protection

1. For the duration of FMLA leave, the employer must maintain the employer portion of the employee's health coverage under any "group health plan".
2. Returning from FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

Employee Eligibility

1. Employee is eligible if he/she has worked for a covered employer for at least one year and has worked 1,250 hours during that year. *Actual hours worked in the office.
2. Employee must exhaust all of their time before they are placed on FMLA. Employee may request in writing to retain ten (10) days of sick leave.
3. There must be at least 50 employees within 75 miles.
4. Advance notice and medical certification are needed for FMLA.

Advance Notice and Medical Certification:

1. The employee ordinarily must provide 30 days advance notice when the leave is "foreseeable".
2. An employer may require medical certification to support a request for leave because of a serious condition and may require second or third opinions (at the employer's expense) and a fitness for duty report to return to work.

Section III and Part Three of the Manual (101 KAR 2:100).

See Appendix for FMLA materials.

F. Court Leave

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An employee shall be entitled to a leave of absence from duties, without loss of time or pay for that amount of time necessary to comply with subpoenas by any court, federal, state or political subdivision thereof, to serve as a juror or witness. This leave shall include necessary travel time. If relieved from duty as a juror or witness during his normal working hours, the employee shall return to work. An exception to this policy is where the employee himself or a member of his family is a party plaintiff in court action, then personal leave time must be used.

G. Military Leave

Upon request, an employee who is an active member of the United States Army Reserve, the United States Air Force Reserve, the United States Naval Reserve, the United States Marine Corps Reserve, the United States Coast Guard Reserve, the United States Public Health Service Reserve, or the Kentucky National Guard shall be relieved from the civil duties, to serve under order of training duty without loss of the regular compensation for a period not to exceed the number of working days specified in KRS 61.394 for a federal fiscal year.

- (1) The absence shall not be charged to leave.
- (2) Absence that exceeds the number of working days specified in KRS 61.394 for a federal fiscal year shall be charged to annual leave, compensatory leave or leave without pay.
- (3) The appointing authority may require a copy of the orders requiring the attendance of the employee before granting military leave.
- (4) An appointing authority shall grant an employee entering military duty a leave of absence without pay for the period of the duty not to exceed six (6) years.

Upon receiving military duty leave of absence, all accumulated annual and compensatory leave shall be paid in a lump sum, if requested by the employee.

Spousal Military Leave

Any state employee who is the spouse of an active member of the United States Army Reserve, the United State Naval Reserve, the United States Marine Corps Reserve, the United States Coast Guard Reserve, and the United States Public Health National Guard, who is called upon to serve under Federal orders (deployment) shall be granted one day paid leave prior to deployment and upon return from deployment, per federal fiscal year (October–September). Your appointing authority may require you to present a copy of your spouse's military orders prior to approving the use of this leave.

H. Voting Leave

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Appointing authorities shall allow all employees ample time to vote, not to exceed the allowed time pursuant to KRS/KAR, State Personnel Cabinet. Prior approval must be requested from the PVA. Such absence shall not be charged against leave. Employee must vote to receive leave time.

Employees who are permitted to work in lieu of taking voting leave shall receive four (4) hours of compensatory leave. The PVA Administration Support Branch must be notified in advance, if this takes place.

I. Educational Leave

A PVA may grant leave of absence for the following reason: for assignment to and attendance at college, university, or business school for the purpose of training in subjects related to work of the employee which will benefit the PVA office and the department or for purposes other than above that are deemed to be in the best interests of the PVA office and the department.

J. Adoptive Leave and Benefits Program

Effective July 2005, the PVA Budget Committee set aside \$15,000 and approved funding for the Adoption Reimbursement Benefit Program. This reimbursement is processed on a first-come basis and is contingent on the availability of funds. Due to the employment classification of the deputies, being unclassified, non P-1, non-merit state employees, the PVA Administrative Support Branch will administer the "Adoption Reimbursement Benefit Program" which will provide financial assistance to the PVAs and deputies.

Under 101 KAR 2:120 (Section 2) the Adoption Reimbursement Benefit Program provides up to \$5,000 per family for direct costs related to the adoption of a special needs child, and up to \$3,000 for any other child adoption.

See Family and Medical Leave Act, Appendix, and 101 KAR 2:120, "Incentive Programs" for more detail.

K. Life Insurance

Employees who are contributing members to one of the state administered retirement systems receive a life insurance policy for which the Commonwealth pays the premium. Coverage is effective the first day of the second month following the date of appointment.

Employees receive a \$20,000 policy as of January 1, 1996. Each employee can buy at low cost additional insurance by applying within (30) days of original coverage. If employment terminates, or the employee retires or is deceased, it is very important to contact the PVA Administrative Support Branch to receive the current or beneficiary

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information regarding the conversion privileges by which coverage could continue. The life insurance company may change due to the State price contract. The PVA Administrative Support Branch will have the current information.

L. Health Insurance

Employees who are contributing members to the state administered retirement system receive health insurance coverage. Employee must sign up within thirty (30) days of employment.

Coverage becomes effective the first day of the second month following the date of appointment. It is the responsibility of each employee to make an insurance choice. To waive health insurance coverage, the employee must sign a waiver. Once a waiver is signed or the employee has been enrolled in one of the insurance plans, the employee is obligated to this plan for one year (until next open enrollment), unless a qualifying event exists. Coverage ends on the last day of the month of termination.

NOTE: State retirees who return to work in an agency that participates in the Public Employee Health Insurance Program must choose to participate through the Kentucky Retirement System or the Public Employee Health Insurance Program. They must waive coverage with one of the agencies and are not eligible to direct the money into the Commonwealth Choice Medical Spending Account. As a result of Legislation passed in 2003, all KTRS retired members are required to WAIVE the Health Insurance coverage through the Kentucky Teachers' Retirement System and sign up with the active agency.

*See the Appendix for the Health Insurance Handbooks and Application.

M. HIPAA

An additional protection for your health information, HIPAA (Health Insurance Portability and Accountability Act) was signed into law on August 21, 1996, but the privacy rule portion became effective April 14, 2003.

HIPAA is comprised of several components aimed at reducing paperwork, improving efficiency of health systems and ensuring protection of confidentiality of health care information.

N. Worker's Compensation

<http://revenue.ky.gov/business/pvaadsup.htm>

All employees (PVAs and deputies) are covered by Worker's Compensation Insurance in accordance with the Kentucky Worker's Compensation Law. Payments under this law are for both losses of time and medical expenses resulting from personal injuries which arise out of and in the course of employment.

Medical expenses are normally paid in full, while payments for loss of time are based on a percentage of an employee's salary within certain minimum and maximum limits. When the employee elects to use their sick leave and receive their regular pay check all Workers' Compensation checks must be endorsed and returned to the PVA Administrative Support Branch. Upon receipt the used leave will be reinstated.

When an employee is injured on the job, please follow these procedures:

- The employee should let his/her supervisor know as soon as possible.
- The supervisor needs to fill out a First Report of Injury form, which can be completed one of two ways:
 - 1) Print the blank form and call it in to the Workers' Compensation Branch at the Personnel Cabinet at 502-564-2226; or
 - 2) Complete the online form at the following web link:
<https://secure.kentucky.gov/personnel/workerscomp/default.aspx>
and follow the instructions for submitting the report.

NOTE: This must be completed within three (3) working days following the injury and submitted to the Personnel Cabinet, Worker's Compensation Branch, as described above.

*Before going to the doctor the employee must call Concentra at 1-866-361-6899 to get approval. This does not apply if the employee goes immediately to the emergency room.

- The supervisor also needs to complete a Sick Leave form AND a Medical Waiver and Consent form. Both forms must be filled out in every case even if the employee did not seek medical treatment or has not been off work. Once completed and signed by the employee and witness, please send these forms to the PVA Administrative Support Branch.
- If the employee is off work due to the injury, the supervisor needs to complete a Lost Time and Return to Work form. Please send this form to the PVA Administrative Support Branch. This pertains to full work days only and does not include the day of the injury. You will need to fill out the "*date loss of work began*" line and leave the "*date injured returned to work*" line blank. Upon the employee's return to work, you will need to fill out another form with the return date on it.

For more information regarding workers' compensation benefits, go to the Personnel Cabinet's Workers' Compensation website.

<http://revenue.ky.gov/business/pvaadsup.htm>

The entire program for Worker's Compensation is paid by state government. The Workers Compensation Poster must be posted in the PVA Office in a central location.

See the Appendix for the Workers' Compensation Manual and Consent Form.

O. Flexible Benefits (Two (2) types are offered)

Under the state's flexible benefits plan, the employee has the option of paying for any health insurance premiums with pre-tax dollars by using the Flexible Medical Spending Account (FSA) and/or the Dependent Day Care Account DCA).

When either of these options is chosen, the premium is deducted from the employee's pay before it is taxed and a savings in federal, state and social security deductions will be realized. Consequently, the employee will have an increase in take-home pay, and the benefit of a medical deduction since most people can not itemize this deduction for tax purposes. However, if you have an employee that is thinking about retiring they may want to forfeit the pre-taxed dollars by signing a waiver form. When this is done the employee is taxed on their insurance premiums like all other payroll deductions, but they will increase their earnings into Social Security.

The employee will receive this tax benefit unless they sign a waiver during the annual open enrollment period or within thirty (30) days following their employment. If the waiver option is not chosen during those times the employee will have to wait until the next open enrollment period before a change can be made.

P. Health Reimbursement Account (HRA)

If an employee waives insurance coverage (ie. employee is covered under spouse's policy) they may enroll in the Health Reimbursement Account. \$175 will be deposited each month in a HRA account to be used by the employee or employee's family members on approved medical expenses not covered by insurance. If the HRA option is chosen, you may be able to change your current election and make a new election mid-year if you experience an eligible qualifying event. Most qualifying events that allow you to make a change in you Health Insurance may now permit you to make a change in your Health Reimbursement Account. **Note:** Once an employee has signed a waiver, the plan is legally binding and irrevocable, except for the following conditions that relate to a change in family status:

- * Marriage
- * Divorce

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- * Death of Spouse or Child
- * Birth or Adoption of Child
- * Termination of Spouse's Employment
- * Dependent becomes of age 26

*See the Appendix for the Health Care Handbooks, Flexible Spending Account and Day Care documents. The current administrator is Humana.

Q. COBRA

Initial COBRA information is sent to all new full-time employees upon approval employment from the PVA Administrative Support Branch.

If an employee leaves state employment, his/her insurance expires at the end of the month of termination. The employee may remain on the state health insurance group plan for a limited time by paying the total amount of the premium and administrative cost to the health insurance carrier. To be eligible for this benefit, the employee must not be eligible for other group insurance or entitled to Medicare.

The employee's right to continue health insurance coverage at special group rates, by personally paying the full premium, is assured under federal law (the Consolidated Omnibus Budget Reconciliation Act of 1985 or COBRA). This law requires that the employer notifies the employee and any eligible dependents in writing about eligibility for continued group health insurance. The employee has the responsibility to notify the employer when the employee or any eligible dependents become entitled to COBRA.

1. If an employee resigns, retires, terminates (except for gross misconduct) or has an hourly reduction, (from full-time to part-time) they can continue health insurance coverage for 18 months, beginning with the date of the qualifying event.
2. If an individual is the spouse or dependent of a deceased, divorced, separated, or entitled to Medicare employee, the individual can continue health insurance coverage for 36 months, beginning with the date of the qualifying event. It is the individual or the dependent's responsibility to notify the health group administrator within thirty (30) days of the qualifying event when and if these qualifying events occur: divorce, legal separation or dependent child is no longer an eligible dependent. The individual or the eligible dependent has the responsibility to file the application provided by the employer within sixty (60) days of loss of insurance coverage. After that, the individual will be responsible for making all premium payments on time directly to the insurance company.

R. Retirement

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To be eligible for the Kentucky Employees Retirement System (KERS), the employee must work an average of 100 or more hours per calendar month. Permanent full-time employees will automatically contribute to the retirement system.

Refer to www.kyret.com for the current employee's monthly contribution to the state retirement plan. Contributions are deducted automatically from paychecks.

Effective September 1, 2008 (House Bill 1-Signed June 27, 2008), all new employees' monthly contribution to the retirement system is six percent (6%) – five percent (5%) goes to employee's retirement account and one percent (1%) goes into a Retirement Insurance Fund account that cannot be withdrawn - if the employee leaves State Government. There were numerous changes to "Retirement Eligibility"; "Determination of Benefits"; "Final Compensation"; "Benefit Factor"; "Sick Leave" and "Health Insurance" that will be applicable for non-hazardous employees. All related changes are detailed in a chart on the KRS website at www.kyret.com.

Employees who were previously employed by KERS or CERS agencies may be eligible for previous retirement benefits if they did not cash out their KERS or CERS retirement. If retirement benefits were cashed out, the employee is considered a new employee with retirement benefits under the new plan. It may be possible for the returning employee to "buy back" their retirement, qualifying them as a returning employee.

Refer to www.kyret.com for the current state (Employer) contribution of your base salary towards the retirement pension. Retirement funds are not taxable until the employee receives the retirement benefits.

The extent of the employee's beneficiary's benefits will depend upon length of service to the state and contributing wages. Generally, the employee must have worked for the state at least five (5) years (Vested) to collect retirement benefits. Kentucky Employees Retirement Systems (KERS) can be reached at 1-502-696-8800 or by writing to KERS, Perimeter Park West, 1260 Louisville Road, Frankfort, KY 40601-6124.

* See Appendix for PVA Admin-Summary of the KRS – 2008 HB 1*

S. Retirees Returning to Work

Individuals receiving a retirement payment under KERS and are considering being rehired must receive clearance via a KERS Form 6751 and written documentation from Retirement's Legal. This documentation must accompany the RPA to return to work. Any returning retiree will be treated as a "NEW" employee and new hire employment packet must be completed. The person accumulates leave as a new employee and is

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treated as though he or she never worked for state government for purposes of service credit for leave accrual.

If returning full time and receiving health insurance through the retirement system the returning employee must make contact with KERS for insurance options. Only one insurance coverage can be claimed.

- * Retirees from KTRS must WAIVE their insurance with the Retirement System and sign up with the new agency.
- * Returning retirees must observe a three (3) month break.

T. Unemployment Insurance Benefits

State employees may be eligible to receive unemployment benefits. If laid off, the employee can contact the local Unemployment Insurance Office concerning eligibility to file a claim for unemployment compensation. Due to budgetary constraints, PVA office(s) may be billed for their employees UI payments.

U. Social Security

In general, employees pay social security contributions, which are pooled into special trust funds. When earnings stop or are reduced because the worker retires, dies or becomes disabled, the monthly cash benefits are paid to replace part of the earnings the family has lost.

V. Sick Leave Sharing

An employee may receive donated sick leave time after the following requirements are met by the donor and the recipient.

1. Has exhausted all accumulated sick, annual and compensatory leave balances
2. Needs to be off for at least (10) consecutive working days
3. Has a written certificate from a licensed, practicing physician.
4. Recipient must be in immediate family per KRS 18A.196

Note for Donor

5. Donor must have and maintain a balance of at least 75 hours of sick leave to be eligible to donate and must be an active deputy, within the State Personnel Payroll System.

See KRS 18A.197 and Part Three of the manual

W. Annual Leave Sharing

1. An employee who has accrued an annual leave balance of more than <http://revenue.ky.gov/business/pvaadsup.htm>

seventy-five (75) hours may request that the PVA for which the employee works, makes available for transfer a specified amount of his or her annual leave balance to another named employee authorized to receive leave under subsection (2) of this section.

2. A PVA may permit an employee of the agency to receive leave under this section if:
 - a. The employee suffers from catastrophic loss to his or her personal property, due to either a natural disaster or fire, that either has caused or will likely cause the employee to go on leave for at least ten (10) consecutive working days;
 - b. The employee has exhausted accumulated annual leave and compensatory leave balances; and
 - c. The employee has complied with administrative regulations governing the use of annual leave.
3. The PVA shall determine the amount of leave, if any, that an employee within his or her agency may receive under subsection (2) of this section. Transfers of leave shall not exceed the amount requested by the recipient.
4. Leave may be transferred from an employee of one agency to an employee within the same agency or another state agency.
5. Any leave transferred under this section that remains unused shall be returned to the donor.

NOTE: Requests for donated leave must be in writing to the PVA Admin & Support Branch. Any request for donated leave can be posted only on the FAC-Intranet and/or DOR AVIS after approval is received.

X. Blood Leave

1. An employee who, during regular working hours, donates blood at a licensed blood center certified by the Food and Drug Administration shall receive four (4) hours leave time, with pay, for the purpose of donating and recuperating from donating blood.
2. Leave granted under this section shall be used at the time of the donation.
3. An employee who is deferred from donating blood:
 - a. Shall not be charged leave time for the time spent attempting to donate blood; and
 - b. Shall not qualify for the remainder of the blood donation leave.

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Y. Safe Office Environment

The FAC-DOR is committed to being proactive to assure that state employees work in a safe and drug-free environment. The office employees and the public should not be subjected to discrimination and/or harassing behavior(s) (i.e. employment and sexual). It is very important that everyone understands the acceptable behaviors for the office environment. If a complaint is filed, treat it seriously, investigate the complaint thoroughly and take action promptly.

The Commonwealth also assures people with disabilities are included in all aspects of employment. The Americans With Disabilities Act of 1990 (ADA) and the Kentucky Civil Rights Act provide for reasonable accommodation for qualified applicant or employee with a disability.

See the Appendix

Therefore, the ultimate responsibility of the PVA, is to establish a fair workplace and set behavior standards for the office.

Z. Adverse Weather Leave

1. An employee who is not designated for mandatory operations and chooses not to report to work or chooses to leave early in the event of adverse weather conditions such as tornado, flood, blizzard or ice storm, shall have the time of the absence reported as:
 - a. Charged to annual or compensatory leave;
 - b. Taken as leave without pay, if annual and compensatory leave have been exhausted; or deferred in accordance with subsections of KRS.
2. An employee who is on prearranged annual, compensatory or sick leave shall charge leave as originally requested.
3. If operational needs allow, except for an employee in mandatory operations, management shall make every reasonable effort to arrange schedules whereby an employee will be given an opportunity to make up time not worked rather than charging it to leave.
 - a. An employee shall not make up work if the work would result in the employee working more than forty (40) hours in a workweek.
 - b. Time lost shall be made up within four (4) months of the occurrence of the absence. If it is not made up within four (4) months, annual or compensatory leave shall be deducted to cover the absence, or leave without pay shall be charged if no annual or compensatory leave is available.
 - c. If an employee transfers or separates from employment before the leave is made up, the leave shall be charged to annual or

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compensatory leave or deducted from the final paycheck.

4. If catastrophic, life-threatening weather conditions occur, as created by a tornado, flood, ice storm or blizzard, and it becomes necessary for authorities to order evacuation or shutdown of the place of employment, the following provisions shall apply:
 - a. An employee who is required to evacuate or who would report to a location that has been shutdown shall not be required to make up the time that is lost from work during the period officially declared hazardous to life and safety.
 - b. An employee who is required to work in an emergency situation shall be compensated pursuant to the provisions of the Fair Labor Standards Act.
5. The County Judge Executive may direct the Courthouse closed for bad weather. If this occurs, the PVA must complete and sign an "Office Closing Form". The County Judge Executive's order and Office Closing Form is attached to the timesheet and reported as CLOS (formally known as Government Directed Leave) in PVA/ETS. Employee shall not be required to make up time lost.

Z. Other Employee Benefits

*Credit Unions: As a state employee, you may want to join the Commonwealth Credit Union or the Kentucky Employees Credit Union. Each offers a wide range of financial services. All transactions in relation to the credit unions must be handled with the Credit Unions.

*Direct Deposit: State government employees can enjoy the convenience of having their paycheck directly deposited into their checking or savings accounts. All direct deposit forms must be accompanied with either a VOIDED check or a deposit form from the designated bank.

*Deferred Compensation: All state government employees may participate in Deferred Compensation Authority program. The program defers "pre-tax" income from annual compensation and defers toward retirement. All transactions in relation to Deferred Compensation must be handled with that agency, call (800-542-2667 or 502-573-7925).

*Kentucky Employee Assistance Program (KEAP): The Kentucky Employee Assistance Program is dedicated to helping employees find solutions to personal problems that may hinder their effectiveness at work. ***See Appendix.***

*Kentucky Employee Self-Service Project (KHRIS-ESS): This project allows employees to view their payroll check information via the internet.

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*Dental Insurance: See the end of this section for the current employee/benefit summary.

*PVA Office Vehicle Use by PVA or Employee: Use of the Office vehicle for any purpose other than office work. An annual fringe benefit report must be filed with the PVA Admin & Support Branch by November 30th of each year with the December personal use estimated and will show as a taxable fringe benefit to the PVA or employee on the last payroll check of the year.

*Office Cell Phone Use: Use of the Office cell phone for any personal purpose must be taxable (fringe benefits) wages to the PVA or employee. Either one of these scenarios can occur in each individual PVA office.

- 1) Personal calls on office cell phone are not allowed
- 2) Personal calls on office cell phone are allowed
 - a) Employee may reimburse office for each personal call or
 - b) Report must be filed with PVA Admin & Support Branch by November 30th of each year reporting personal use of office cell phone as a taxable fringe benefit to the employee.

If an employee should terminate in the middle of a year, the PVA is responsible for reporting the cell phone amount usage to the Branch so that the last payroll check will reflect the total year's fringe benefits of usage of the Office cell phone.

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CHAPTER IV

FUNDING OF THE PVA OFFICE ([KRS 132.590](#))

SECTION I

The PVA office may be funded from five sources: State, County, City, Urban County Government and Miscellaneous Income.

When local funds are deposited to the PVA office account, they become PVA state funds. These funds are controlled by the elected PVA for use in operating the PVA office. The PVA is fully responsible for the management of the PVA funds and is subject to the restrictions set forth in statute 132.601(3) and local county procurement procedures. After approval of the annual budget for the PVA office by the Department of Revenue, expenditures shall not be questioned by the Fiscal Court.

A. State Funding Sources

The PVA state appropriation amount is set by the General Assembly to be used for personnel expenditures. The PVA personnel expenditures includes the PVA salary, PVA expense allowance, PVA and deputy educational awards, deputy salaries and all related fringe benefits.

1. The PVA salary is funded entirely from state funds. In addition to the base salary, annual CPI increment, FICA, Federal, State and Local Taxes, Retirement, Insurance, and Workers Compensation are provided in the PVA budget.
2. The PVA Monthly Expense allowance and the Annual Education Incentives (HB 538) are funded from state funds, including all related fringe benefits that apply to the PVA salary.
3. Deputy salaries are primarily funded from the state appropriation. Related fringe benefits, such as, annual increments, six (6) months salary adjustment, reclassification, promotions, FICA, Federal, State, and Local Taxes, Retirement, Insurance, Worker's Compensation and Unemployment Insurance are provided from the state appropriation. In the event of a budget shortfall, local funding may be used to offset the salaries and fringe benefits shortage upon approval of the Department of Revenue and PVA Budget Committee.

B. County Funding Source ([KRS 132.590 \(9-14\)](#))

1. The county fiscal court is required to appropriate annually, its cost for use of the county assessment, an amount determined as follows:
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ASSESSMENT SUBJECT TO COUNTY TAX OF:

| <u>At least</u> | <u>But Less Than</u> | |
|-----------------|----------------------|---|
| _____ | \$100,000,000 | \$.005 for each \$100 of the first \$ 50,000,000 and \$.002 for each \$100 over \$50,000,000. |
| \$100,000,000 | \$150,000,000 | \$.004 for each \$100 of the first \$100,000,000 and \$.002 for each \$100 over \$100,000,000. |
| \$150,000,000 | \$300,000,000 | \$.004 for each \$100 of the first \$150,000,000 and \$.003 for each \$100 over \$150,000,000. |
| \$300,000,000 | _____ | \$.004 for each \$100. |

However, the total amount to be appropriated as determined by this formula may not exceed the amounts set forth in the following table.

Assessed Valued of Property Subject to County Tax of:

| <u>At Least</u> | <u>But Less Than</u> | <u>Limit</u> |
|-----------------|----------------------|--------------|
| ----- | \$ 700,000,000 | \$ 25,000 |
| 700,000,000 | 1,000,000,000 | 35,000 |
| 1,000,000,000 | 2,000,000,000 | 50,000 |
| 2,000,000,000 | 2,500,000,000 | 75,000 |
| 2,500,000,000 | 5,000,000,000 | 100,000 |
| 5,000,000,000 | _____ | 175,000 |

The assessed value to be used in the calculation of the county allowance includes the taxable assessment only. The homestead exemptions and the deferred agricultural assessments are not included in the total. Also not included are assessments which are only taxable by the state. In summary, only the amount of assessment upon which county taxes are levied may be included in this calculation.

The PVA shall file a claim with the county no later than August 1 for the amount of the appropriation specified in his approved budget for compensation of deputies and assistants (deputy hire billing). The amount requested shall be paid by the county to the State Treasury by September 1, or paid to the PVA and submitted to the State Treasury by <http://revenue.ky.gov/business/pvaadsup.htm>

September 1. The county shall pay the remaining appropriations due the PVA on a quarterly basis.

Example Calculation

| | |
|---|-----------------------|
| Total taxable assessment from certification | \$549,304,125 |
| Minus state rate only assessments | <u>-\$ 75,052,836</u> |
| Total assessment subject to county tax | \$474,251,289 |

The amount of county assessment x .004 per \$100 of assessment
 $474,251,289 \times .004$ divided by 100 = \$18,970

The total county allocation is \$18,970. Since the total is within the maximum limits set in the above table, the county's share is \$18,970.

Use of Local Funds

These funds may be used, upon approval of the annual budget, for deputy salaries, supplies, maps, equipment, travel expenses for PVA or deputies and other authorized expenses of the office.

Per KRS 132.410(1) - The county must bear the expense related to providing facilities for the PVA office. If county government has to pay rent for this required space the rental payments are not to be deducted from the statutory allowance.

At the end of each fiscal year, a PVA may retain a cumulative carryover of local funds equivalent to the total annual local appropriation for the ending fiscal year or five thousand dollars (\$5,000), whichever is greater. Any funds in excess of this amount shall be refunded by the PVA no later than August 1 to the appropriating local governments in direct proportion to their respective appropriations.

2. Notification of PVA Appropriation to Fiscal Court

Three step process:

- a. Estimated Appropriation Letter - An estimate of the PVA office expected appropriation for the new fiscal year is provided to the county fiscal court for use in the county budget procedure. This estimate is based upon the prior year's appropriation, plus an expected percentage increase. The estimate letter includes additional obligations above the statutory appropriation, such as inspection period advertisement, fall conference expense of \$300 paid by the county and telephone service if service is not provided by the county.

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NOTE: A reminder is usually sent to PVAs in early March allowing the opportunity to make any adjustments to the telephone expense and inspection period advertisement expense, via MOTAX and email.

- b. Certified Appropriation - Upon assessment certification of a county, the Office of Property Valuation provides the PVA Administrative Support Branch with the calculation of the PVA office appropriation.
- c. Final Appropriation Letter - The Final Appropriation is provided to the County Judge/Executive, the PVA, and the Department of Local Government through a Final Appropriation letter. Any changes to the certified assessment of a county must be amended through a process of an updated final letter to all the above parties.

C. Other Fund Sources

The PVA office may receive funds from sources other than the county and city. These funds include:

- 1. Other Districts - Districts other than the counties and cities using the tax roll. Example: Fire Districts and Conservation Districts.
- 2. Interest Income - Interest earned on accumulated PVA funds.
- 3. Tax Bill Printing Income - Charges to the county clerk for printing tax bills.
- 4. Miscellaneous Income - Miscellaneous charges for copies, sale of tax roll and maps, web site income, etc. (FEE SCHEDULE).

All Other Fund Sources must be deposited in PVA fund accounts and accounted for in the PVA budget.

D. Carry-over Funds ([KRS 132.601 \(2\)](#))

All unexpended PVA office funds are considered carry-over funds to the next fiscal year. The county and city portions of the carry-over are subject to restrictions based on KRS 132.601. The PVA office is allowed to carry-over funds equivalent to the total annual local appropriation for the ending fiscal year or five thousand dollars (\$5,000), whichever is greater.

The local appropriation limitation is determined by using the January 1 certified appropriation from the prior calendar year. This date is used because the certified assessment for January 1 is not applied for appropriation purposes until the following fiscal year. Funds in excess of this limitation must be refunded no later than August 1 of the current fiscal year to the appropriating local governments in direct proportion to

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their respective appropriations.

Other carry-over funds (i.e. Misc.), if separately accounted for, may be retained in full and/or not subjected to statutory carry-over limitation when calculating the Annual "Base Billing/Local Deputy Hire". Therefore, it is highly recommended that the PVA offices have two (2) separate accounts and/or ledgers for County & City receipts and Miscellaneous Income.

E. City Funds

Any city that chooses to use the county assessment on property within its jurisdiction shall pay for use of the tax roll as prescribe by KRS 132.285. The fee for this service is one-half (1/2) of one cent (.005) per one hundred dollars of assessment, provided that the total fee shall not be less than two hundred fifty dollars nor more than forty thousand dollars in cities having an assessment subject to city tax of less than two billion dollars or fifty thousand dollars in cities having an assessment subject to city tax of more than two billion.

The assessment amount is derived from office data coded by district and includes only the assessments subject to the city tax rate.

Example calculation:

The taxable assessment of a city is determined to be one hundred sixty-seven million dollars.

$$167,000,000 \times .005 \text{ divided by } 100 = \$8,350$$

The city would owe the amount of \$8,350 for use of the PVA generated valuations of city property.

F. Urban Governments (Fayette and Jefferson Counties)

Merged city-county governments have all the rights and restrictions of the statutes applicable to county governments.

Per **KRS 132.590 (14)** the annual appropriation is an amount equal to the combined amounts determined by the formula for a city and county using the county-wide assessment in the county formula and the assessment that is subject to full urban services only in the city formula.

However, the total appropriation shall not exceed \$100,000 when the assessment subject to county-wide tax is less than three billion, \$125,000 when the assessment is between three and five billion, and \$200,000 when the assessment is in excess of five billion.

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Chapter IV

BUDGET PROCESS

SECTION II

A. **General Requirements**

The PVA office budget document governs the use of all PVA office funds. The PVA office shall submit for approval by June 1 of each year a budget request document to the Finance and Administration Cabinet (FAC) /Department of Revenue (DOR), PVA Administrative Support Branch. The Annual Vehicle Data Form must be completed and accompany the budget request document. The PVA budget request document categorizes the estimated fund sources and expenditures for the new fiscal year. Once the Branch receives the request document, a review of the budgeted accounts and balancing of funds to expenditures is carried out.

The funds to expenditures must balance before FAC/DOR approves a "Balanced PVA Budget". The DOR, by way of the PVA Admin. Support Branch shall return to the PVA a balanced budget approval by July 1 of the new fiscal year, "if balanced". Any "unbalanced budget" will be returned to the PVA office, as noted.

Expenditures from the PVA office fund should be reasonable and necessary for the PVA office. Guidelines are established through the respective county procurement codes and procedures and/or, if chosen, the state procurement procedures. The PVA office funds are subject to the State Auditor's office (APA) Agreed Upon Procedures (AUP) audit. The PVA Admin. Support Branch is responsible for allocation of the state appropriation for deputy salaries and provides assistance to the PVA in determining reasonable and necessary expenditures. See the "PVA Office Allowable Expenditures" in the Appendix.

B. **Budget Amendment**

The PVA office is required to amend the original approved budget document when expenditures in an account series exceed the budgeted amount or if funding levels have changed. For example, moving funds from 200-Operating to 300-Commodities and/or an increase or decrease in County Appropriation. Over spending in a particular expense account category should be noted in the PVA office records but an official budget amendment is not necessary. Changes in fund source categories should be amended to reflect major fund source differences and an amended budget submitted for approval.

All budget amendments should be requested upon recognition of the

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actual expenditure or fund source changes. All amendment requests must be received before July 15th for the previous fiscal year ending June 30th and must reflect current fiscal year expenditures or incurred contracts and include the reason for the amendment.

C. State Appropriation

The state appropriation is used for PVA and deputy salary expenses. The allocation of personnel in the PVA offices is based on the work unit concept as established by the U.S. Census. Per KRS 132.590(6), each property valuation administrator's office shall be allowed as a minimum such funds that are required to meet the federal minimum wage requirements for two (2) full time deputies, including annual increments, when applicable.

The PVA Admin. Support Branch prepares a projection of salaries and fringe benefits for all PVA office personnel. The base salaries of the PVA and PVA deputies are projected, including annual increments, FICA, Retirement and the state-paid portion of medical insurance, for the following fiscal year. Each PVA's projected expense allowance is also included. In addition, all general budget contingencies, such as workers' compensation and unemployment compensation are projected for the state appropriation.

D. Local Deputy Hire/Base Billing

The local billing for excess deputy hire expenses is projected for each PVA office. Local Deputy Hire/Base billing is necessary due to the excess of PVA office personnel expenses over the allowed PVA state appropriation (General Assembly Enacted Budget). The PVA Association Budget Committee has initiated a formula approach to deputy hire billing for each PVA office. This formula is derived, usually in May of each year, based on Anticipated Local Receipts and carryover balances at the end of the fiscal year. The amount requested should be paid by the county into the State Treasury or to the PVA Office by September 1, per KRS 132.590 (11). If the PVA receives the funds for the local deputy hire base billing, quarterly payments should be made on or before September 1, December 1, March 1, and June 1 respectively to the Branch. Upon receipt of payment(s), money is deposited into the PVA Offices' Restricted Fund account (R822), within the statewide eMARS accounting and reporting system.

E. Work Units/Parcel Count

The work unit concept is used, by statute, to determine the comparative number of personnel allowed for each PVA office (minimum two deputies per office at federal minimum wage). Each county's work units are derived from U.S. Census data and other sources of unbiased information.

The work unit, as currently determined, is the sum of property parcels

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for each county. Three types of property parcels are used: residential, farm, and commercial.

F. Local Additional Billing for Deputy "OX" Hire

A PVA may hire more employee(s) than allowed if these employees are paid for with local funds. The PVA Admin. Support Branch will bill the PVA office for Salary, FICA, Health and Life Insurances, and Retirement for a full-time employee and part-time employee, the applicable benefits' expenses.

Billings are done on a quarterly basis, unless it is a new hire. All new hires will be billed in advance and payment is due upon receipt before a new hire is placed on payroll. A PVA can also be billed when a seasonal does not come off payroll on the respective date of term to end.

A PVA can request to pay for an employee for the 90 days hiring delay from local funds. A PVA may also request to hire a new employee who qualifies to be hired at a higher grade than the vacant position, by paying the additional salary and benefits from office funds. An estimate "OX" bill can be requested from the PVA Admin. Support Branch for budgeting purposes.

The PVA budget must have enough funds in the 199 "Additional Billing for Deputy Salaries" account, before paying for the "OX" employee(s). An amended budget form may be necessary/required to pay the OX billing.

G. Miscellaneous Office Duties and Responsibilities

The PVA shall submit Office Inventory, Insurance and Vehicle documents which may be subject to review by the Auditor of Public Accounts. Office Inventory should be updated annually based on purchases, surplus, and disposals. See Chapter 14 Section 3 Budget Document/Forms for required submission of forms.

Inventory:

Each May all PVA offices will receive an Annual Physical Inventory Observation sheet for Fixed Assets \$500 or more.

Insurances:

The PVA is responsible for providing Insurance coverage on office contents, and office vehicle through an individual insurance carrier or through the state. If the PVA elects to carry State Insurance coverage, a "Request for Insurance, PVA Inventory Transmittal" form must be completed with the Office Inventory List of Office Content. If a PVA chooses to not use state insurance, it is highly recommended that that

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you have proof of insurance on office contents from your county or local carrier.

Audit:

Each PVA office is subject to the Auditor of Public Accounts' (APA) Agreed Upon Procedures audit. The PVA office may be audited at least one (1) time in a PVA term and for any out-going PVA, regardless, of the circumstances (i.e., retirement, resignation, death, loss of office, etc.)

Additional Deputy Hire Request:

A PVA may seek to request an additional deputy(ies) by submitting an "Additional Deputy Request" application to the PVA Budget Committee, by way of the PVA Admin. Support Branch. The PVA Budget Committee meets at least quarterly and reviews the "Additional Deputy Request" application form for determination if the PVA office will be approved for an additional deputy.

Shortfall Billing:

Due to budgetary constraints, PVA offices can be assessed and billed a shortfall billing. These deputies are already on the payroll (General Funded). Counties that are identified will be billed quarterly and the money deposited into the PVA Offices' Restricted Funds account(R838).

Internet and Electronic Mail:

The Commonwealth Office of Technology (COT), Enterprise Policy #CIO-060. The purpose of the Enterprise policy is to define and outline acceptable use of the Internet and Electronic mail (E-mail) resources in state government. This policy requires all agencies and employees and other users to comply with the acceptable use provisions.

See the Appendix

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CHAPTER IV

BUDGET DOCUMENTS/FORMS

SECTION III

A. **Introduction**

The PVA must be fiscally responsible and manage the taxpayer's money wisely. The PVA is required to submit a budget each year. The actual budget instructions, budget request document, "Certification of Completeness and Accuracy", Annual PVA Office Vehicle Data and Amended Budget Forms are provided in this section. Detailed descriptions of each account series and category are provided for the PVAs use. The detailed accounts should be utilized for both planning and historical purposes.

B. **Actual Budget Document** (See Part III - Exhibits)

Annual statutory budget package for one (1) Fiscal Year shall be completed and annually submitted by June 1 to the PVA Administrative Support Branch.

NOTE: All outside budget programs and spreadsheets must conform to the official budget package and instructions provided to the PVA offices annually in May/June by the PVA Administrative Support Branch.

[Budget Instructions](#)
[Budget Request Document](#)
[Certification of Completeness](#)
[PVA Office Vehicle Data Form](#)
[Amended Budget Form](#)

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CLASSIFICATION MANUAL

PART II

NO UPDATES

See July 1, 2007 Salary Schedule for
Salary Amounts
Pages 17 & 18 of the PVA Manual

**(PLEASE KEEP THAT SECTION
IN THE MANUAL)**

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OFFICE OF PROPERTY VALUATION ADMINISTRATOR MANUAL

PART THREE - EXHIBITS

NO MAJOR UPDATES

**(ANY UPDATES WILL BE
INCLUDED IN FOLLOWING
EXHIBITS)**

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Travel Regulations

State Travel Regulations

NOTE: The County or State regulations must be followed and cannot be mixed or combined. If following County Procurement a copy should be submitted along with the travel voucher.

ATTENTION: All Travel Vouchers for Fall PVA Conference will be direct deposited into the PVAs checking account, if the PVA current payroll check is direct deposited. It is suggested that the PVA selects "YES" on the Travel Voucher "Single Check" to avoid the check being direct deposited into the PVA's personal banking account.

NOTE: All lodging charges should be paid upon check-out. Interaccounts will no longer be processed or accepted by the branch.

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APPENDIX MATERIAL FOR EMPLOYMENT

1. [Request for Personnel Action \(10A639\)](#)on-line)
2. [Position Description](#)
3. [Application \(P-2\)](#)
4. [Application Update](#)
5. [Form W-4 Federal Withholding Allowance Certificate](#)
6. [Form K-4 Kentucky Withholding Exemption Certificate](#)
7. [Employment Eligibility Verification \(Form I-9\)](#)
8. [Personalized Work Schedule Agreement](#)
9. [Outside Employment Form](#)
10. [Code of Ethics Certification](#) and [Advisory Opinions](#)
11. [Kentucky Retirement Systems Membership \(Form 2001\)](#)
12. [KERS 2008 House Bill 1 – Summary of Changes](#)
13. [Beneficiary Designation For Kentucky Retirement Systems \(Form 2035\)](#)
14. [FLSA Test](#) and [Form](#)
15. [Employee Confidentiality Acknowledgment\(Revenue\)](#)
16. [Direct Deposit Form](#)
17. [Health Insurance Applications](#)
18. [Group Life Insurance Application and Designation of Beneficiary for Group Life](#)
19. [Drug free Workplace Memorandum](#)
20. [Terminating and/or Retiring Employees](#)
21. [ADA Booklet](#)
22. [Adoption Assistance](#)
23. [PVA Office Closing Memo](#) and [Form](#)
24. [Commonwealth Office of Technology, Enterprise Policy](#)
25. [PVA Allowable Expenditures](#)

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26. Kentucky Revised Statutes (KRS) (as linked throughout the manual)

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